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Via ECF and Hand Delivery

Honorable Lewis A. Kaplan,
United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

**Re: In Re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen)
Tax Refund Litigation, Docket Number 18-md-2865 (LAK)**

Dear Judge Kaplan,

This letter is to inform you that defendants in the following civil actions (the “Defendants”) filed responsive pleadings with the Court today.

- *Skatteforvaltningen v. DW Construction, Inc. Retirement Plan, et al.*, 18-cv-09797¹; and
- *Skatteforvaltningen v. Newsong Fellowship Church 401K Plan, et al.*, 18-cv-10100.

Counsel for the Defendants made a good faith effort to comply with Paragraph 1 of the Court’s Pretrial Order No. 4, dated October 10, 2018 (ECF Doc. No. 2; 18-md-02865), which requires any filing to be made in the master docket (18-md-2865) and “spread” to the action to which it applies. However, filing a pleading in the master docket would not allow the filing to be “spread” to the appropriate action. This ECF feature has been documented recently by other defense counsel in this multidistrict litigation. *See* Letter from Mark Allison, dated July 26, 2019 (ECF Doc. No. 165). Thus, in an effort to comply with the Court’s Pretrial Order No. 4, and to ensure that the pleadings accurately correlate to the appropriate actions and parties, counsel filed the responsive pleadings in the dockets for each of the defendants’ underlying actions.

¹ Civil action 18-cv-09797 was previously consolidated and comprises the civil actions separately docketed in this multidistrict litigation as 18-cv-09836, 18-cv-09837, 18-cv-09838, 18-cv-09839, 18-cv-09840 and 18-cv-09841. Thus, Defendants in the consolidated action docketed as 18-cv-09797 are DW Construction, Inc. Retirement Plan; Kamco Investments, Inc. Pension Plan; Kamco LP Profit Sharing Pension Plan; Kamco LP Profit Sharing Pension Plan; Linden Associates Defined Benefit Plan; Moira Associates LLC 401(K) Plan; Riverside Associates Defined Benefit Plan; American Investment Group of New York, L.P. Pension Plan; Stacey Kaminer; Joan Schulman; David Schulman.

Further, in an effort to comply with the Court's Pretrial Order No. 4, attached please find the following pleadings attached as exhibits to this Letter:

1. DW Construction, Inc. Retirement Plan and Stacey Kaminer's Answer to the Complaint and DW Construction, Inc. Retirement Plan's Counterclaims Against Skatteforvaltningen, Docket Number 18-cv-09797;
2. Kamco Investments, Inc. Pension Plan and Stacey Kaminer's Answer to the Complaint and Kamco Investments, Inc. Pension Plan's Counterclaims Against Skatteforvaltningen, Docket Numbers 18-cv-09797 and 18-cv-09836;
3. Kamco LP Profit Sharing Pension Plan and Stacey Kaminer's Answer to the Complaint and Kamco LP Profit Sharing Pension Plan's Counterclaims Against Skatteforvaltningen, Docket Numbers 18-cv-09797 and 18-cv-09837;
4. Linden Associates Defined Benefit Plan and Joan Schulman's Answer to the Complaint and Linden Associates Defined Benefit Plan's Counterclaims Against Skatteforvaltningen, Docket Numbers 18-cv-09797 and 18-cv-09838;
5. Moira Associates LLC 401(K) Plan and Stacey Kaminer's Answer to the Complaint and Moira Associates LLC 401(K) Plan's Counterclaims Against Skatteforvaltningen, Docket Numbers 18-cv-09797 and 18-cv-09839;
6. Riverside Associates Defined Benefit Plan and David Schulman's Answer to the Complaint and Riverside Associates Defined Benefit Counterclaims Against Skatteforvaltningen, Docket Numbers 18-cv-09797 and 18-cv-09840;
7. American Investment Group of New York, L.P. Pension Plan and Stacey Kaminer's Answer to the Complaint and American Investment Group of New York L.P. Pension Plan's Counterclaims Against Skatteforvaltningen, Docket Number 18-cv-09797 and 18-cv-09841; and
8. Newsong Fellowship Church 401K Plan and Alexander Jamie Mitchell III's Answer to the Complaint, Docket Number 18-cv-10100.

Please also be advised that two copies of this letter and each of the above-filed pleadings will be delivered to the Chambers.

Respectfully submitted,

John C. Blessington (BRD)

John C. Blessington

cc: All counsel of record, via ECF